

Previous references.

File No.

1904

602 of 1903-4

(Pl. Finance)

Later references.

13 January 05 & L No 3

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 & 2

PART B. FOR October

SUBJECT.

Consolidation of the Dist Budgets.

FILE No. 602 of 1903-04.

Consolidation of the several heads of the District Budgets.

From the Comptroller, No. B. & R. 266-6539, dated 18th May 1904.

Solicits instructions as to which of the heads of the District budgets are to be consolidated by the Revenue Commissioner and which by Government.
To the Comptroller, the Revenue Commissioner, Registrar, Chief Court, Excise Commissioner, Conservator of Forests, Superintendent of Stamps, Deputy Commissioners of Districts, Survey and Settlement Commissioner in Mysore and Superintendent of Indian Settlements.

Observes that the Revenue Commissioner should consolidate the District Land Revenue estimates of receipts and the budgets under certain heads under 2. Land Revenue, and issues detailed instructions as regards the consolidation of the budgets under the heads Assessed taxes, Sayer customs, Salt, etc.

Fl. 3046, dated 7th May 1904.

(G. H. H. H.) File 602 of 03-04
A. & Gout order no: H 3046 of 7.5

In his reply no: B & R 266
Gout no: 653,

of 18.5.04, the Comptroller refers to
B G.O. no: H 569-70 of 24.8.03 and Gout
to Pro: no: 787-96 of 16.1.04, and states
that from these orders he concludes
that the consolidation of the District
Budgets rested with the Rev Comr
and that the grants would be com-
municated to him by the Gout after
needful check and scrutiny. He
further states that the needful work
now be done to the District Budget
and the consolidated Budget sub-
mitted as early as possible. He
however requests to be informed
definitely as to which of the heads of
the District Budgets are to be consoli-
dated by the Rev Comr and which
by Gout.

The different heads of estimate
of a District Budget required by the Govt

Receipts.

1. Land Revenue.
5. Assessed taxes.
6. Sayer Customs.
7. Salt.
8. Stamps.
10. Interest.
14. A. Law and Justice.
15. Police.
20. Miscellaneous.
 - A. Unclaimed deposits.
 - B. Dividends and duties.
 - C. Tolls.
 - D. Miscellaneous fees, fines, and forfeitures.
 - E. Miscellaneous sale proceeds.
 - F. Miscellaneous.

Expenditure.

2. Land Revenue.
6. Sayer Customs.
8. Stamps.
- 16 Ag - Law and Justice.
- 24 - Miscellaneous.
 - (1) Travellers' Bazaar.
 - (2) Miscellaneous.
 - (3) Reception of imposts.
 - (4) Tour charges.
 - (5) Charities, donations.
 - (6) Charges in connection with the Royal marriages.
 - (7) Installation charges.
 - (8) Charges connected with the Delhi.
 - (9) Special and imposts.
 - (10) Irrigation wells.
 - (11) Plague charges.
 - (12) Bangalore city improvement.
 - (13) Basavanagudi Extension.
 - (14) Malleswara - do.
 - (15) ~~for~~ Kolar Gold Field New Town.
 - (16) Test Audit Establishment.
 - (17) Refunds.

Rule 2 in Chapter II, Part II,

Govt order no: $\frac{X/1150-1102}{18-1901-02}$ & the 7.2.0.

contemplates that the Departmental
controlling Officer is responsible for
collecting and consolidating the Bud-
get estimates of the several Officers
subordinate to him

It now remains to be decided
as to how far the responsibility of,
Rev Comr and ^{how far that of} the Govt extends in the
consolidation of the Budget estimates
of the Dy. Comrs.

Submitted.

Rev.
30/5/04

The opinion of the
Rev Comr may be
obtained
Wb W. W. W.
30/5/04

Received by me on the
26/6/04

Financial & Rev. Dept

Will please draft a reply
to the Comptroller & send me copy.
Such a big file was not
needed to dispose of this reference from
the Comptroller 28/6/04

General and Revenue
Secretariat.

File No. 602 of 1903-04

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The Comptroller wants to know which of the heads of the District budgets are to be consolidated by the Revenue Commr. and which by Govt. The D.D.

Budgets which require consolidation are the following - vide Schedule A

G.O. no 1150-1192-18-1901-02 & 7. 2-03.

Revenue and Receipts.

I Land Revenue

V Assessed Taxes

VI Sayer Customs

VII Salt

VIII Stamps

XII A District Magistrate

XVII A Interest on arrears of Revenue

XVIII Miscellaneous.

Expenditure

2 Land Revenue

7 Sayer Customs

9 III Stamps Miscellaneous

1A District Magistrate

23(1) Jewellers Bungalows

(2) Miscellaneous

(3) Famine Relief.

The Revenue Commr. is the authority responsible for the submission of the Land Revenue Budget (Receipts). Please see col 3 of the

Statement appended to G.O. 7 2-03 and para 8 of G.O. no 849
of 13-8-04. He should therefore consolidate the District Land

Revenue Estimates. But it is a question for consideration if

he can be expected to exercise any useful check over these

Estimates when he is only receiving the D.D. Statements from the Districts -

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Excepting "Revenue Survey" & "Inam Dft" for which the Survey Co and the Inam Dft are responsible, the Revenue Commr. is the Man the Dept requires to submit the budgets under the their minor heads under Land Revenue. He should therefore Consolidate the District Budget under these heads. vide page 66 of the Schedule referred to above.

The Budgets consist of the following 3 principal Divisions.

- (1) Salaries and Establishments
- (2) Allowances
- (3) Supplies and Services and Contingencies.

The 1st Division requires only simple consolidation as the need of check is exercised by the Comptroller with the help of of audit registers. The Revenue Commr. having been recognised as the Controlling authority in regard to Land Revenue travel allowances, he ought to be able to exercise the necessary check over this Division of the Budget. As for the 3rd Division it is not known how the Revenue Commr. can be expected to scrutinise the necessity or otherwise of the provisions required by the Deputy Commr. when he is not the Controlling officer for this kind of expenditure, the Contingent bills being still received, checked and countersigned in the Revenue Branch of the Secretariat. It would appear to be necessary to reassign him as the Controlling officer for Land Revenue Contingent expenditure. The Contingent bills, now rec

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from the Deputy Commr's account for not only Land Revenue but also Contingencies, which alone can be checked and countersigned by the Revenue Commr. but also ^{for} those debit to Sayer Customs, Miscellaneous &c which are independent major heads in the Budget. It is against the provisions of the Civil Account Code to bring on one bill charges debit to more than one major head. Note 2(c) of art 9. The Dy Commr may be required to submit separate bills for the Contingencies under their control, debit to different major heads and the bill for ^{the} purely Land Revenue Contingency charges, can then be checked and countersigned by the Revenue Commr. who would also be enabled ^{by this arrangement} to exercise the necessary check over the provisions proposed by the Dy Commr for Contingent expenditure. The other ~~different~~ Contingency bills may be subd by the Dy Commr as heretofore to Govt, as there are no Controlling Officers who can regulate Contingencies under Sayer Customs, Miscellaneous &c These bills may be dealt with in the Branch of the Secy concerned.

2

- V. Asses Taxes
- VI. Sayer Customs - 7 do
- VII Salt

There is no Head of Dept who can be asked to Consolidate

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No.

the District Budgets under these heads & Govt will have to do it in the Branch of the Secretariat concerned.

3 VIII Stamps - 9th do mis.

The Dy Commr may send their Budgets to the Supt of Stamps for incorporation.

4 XII A + 14 District magistrates
These are ^{since} being Consolidated by the Chief Court.

5 XVII A Interest on arrears of revenue under which there are the following sub heads

Interest on Land Revenue
do on Forest
do on Excise
do on Assessed Taxes.
do on Salt
do on Pension Contribution.

For the last the Comptroller is responsible - as the interest under the other heads is on arrears of revenue the respect head of the Revenue Dept may consolidate the estimates of interest along with those of the Revenue and the District estimates of interest may go to such Heads of Revenue Depts.

6 XVIII, 23 (1) (2) miscellaneous + (3) Famine &c

The District Estimates under these heads will have to be Consolidated by Govt in the Branch of the Secretariat concerned as there are no Officers above the Dy

General and Revenue
Secretariat.

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Commrs of whose Contd receipts and expenditure
these heads are subject.

Subd to the Secy for orders. und 21/2/04

Thanks: please kindly send
a draft accordingly a 23. 1. 1904

num
24/1/04

Draft to the Secy under 21/2/04

no: 20/9/04
Y
23/1/04

Revised

14.10.1904

num
15/10/04

To the Comptroller, Rev Comr, Registrar, Chief
Excise Comr, Conservator of Forests,
Supt of Stamps, Dy Comrs of Dist,
Survey & Settlement Comr in Mysore &
Supt of Inam Settlements

no: H 2436-51 of 27. 10. 04
602-03

Issues detailed instr

as above.

110: B & R. 266.

Gen: no: 6539.

BUDGET & RESOURCE DEPARTMENT.

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, 18th May 1904.

From

Henry Eagles, Esq.,

Offg: COMPTROLLER, GOVT. OF MYSORE.

To

L. Anantasawmy Rao, Esq., B.A.,
THE SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue Depts

SIR,

With reference to Government Pro: No.F1:3046 dated 7th instant stating that the Government were under the impression that duplicate copies of the District Budgets had been received in office and were undergoing check and that I could have brought notice earlier the delay in their receipt, and requesting me to treat the matter as urgent and incorporate the District Budget in the State Budgets after check and scrutiny to the extent possible I have the honor to state that since, in Government Order No. 569-70 dated 24-8-03 the Revenue Commissioner in Mysore was requested to issue needful instructions to Deputy Commissioners regard to the newly introduced Appendix A to the Land Revenue Budget and to himself submit to Government the Revenue Budget the Appendix in question, and since the Government, as the controlling authority in matters of expenditure incurred by Deputy Commissioners, undertook (vide para 2 of F1: No.787-96 dated 16-10-03) to communicate one, the distribution of the sanctioned grants naturally concluded that the Revenue Commissioner would consolidate the District Budgets and that the grants would be communicated to me by you after the needful check and Scrutiny. It was agreed to the above two orders that I sent up with my Memo No.B&R 37 19-2-04 3 sets of forms (and another similar set to the Revenue

9 MAY 1904
DEPARTMENT.
SECRET

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From

THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,

Dept.

Dated

Despatched

Received

No.

No.

SUBJECT MATTER

Solely

Soliciting instructions as to which of the Hds of the St Budgets for 1904-'05 are to be consolidated by the Re (out) & which by Govt.

H. V. Acca

Recd 3.30 P.M.

24/5/04

Submitted with confrm note

R. V.

30/5/04

Commissioner) for consolidating the Budgets in respect of the heads for which the Government and the Revenue Commissioner respectively was the controlling authority. This I was obliged to do in the absence of orders of Government as to which of the heads in the District Budgets are to be consolidated by the Revenue Commissioner and which by Government.

2. As the sanction of Government for these Budgets was due on or before the 30th of April 04 I was expecting every day. The Government order requesting me to have the Budgets incorporated was only communicated to me in your Fl: No.2923 dated 26-4-03. Had I known this earlier, I should have taken timely steps. However, the needful will now be done and the consolidated Budget submitted as early as possible.

3. I beg to take this opportunity to request you to be so good as obtain orders of Government as to which of the heads of the District Budgets are to be consolidated by the Revenue Commissioner and which by Government and shall be obliged by your communicating the same to me.

I have the honor to be,

Sir,

Your most obedient servant,



Offg: Comptroller.



Read.--

Letter No. B.R. 266/6539, dated the 18th May 1904 from the Controller to the Govt. of H.H. the Maharaja of Mysore, soliciting instructions as to which of the heads of the District Budgets are to be consolidated by the Revenue Commr., and which by Govt.

Order thereon.-- No. *H. 2436-51 27 Octob*
Cl. Fin. 602-03 1904

The District Budgets which require consolidation are the following:-- Vide Schedule A appended to Govt. Progs. No. 1150-1192/18-1901-02 d/ 7th Feb. 1903.

Revenue and receipts.	Expenditure.
I. Land Revenue	4. Land Revenue
V. Assessed Taxes.	7. Sayer Customs.
VI. Sayer Customs	9. III. Stamps-Mis.
VII. Salt.	14. District Magtes.
VIII. Stamps.	23(1) Traveller's Bungalows.
XII. A. Dist. Magistrates	(2) Miscellaneous.
XVII. A. Interest on arrears of revenue	(8) Famine Relief.
XVIII. Miscellaneous.	

The Rev. Commr. is the authority responsible for the submission of the Budget Estimates of receipts ^{Under} from "I. Land Revenue" according to the Schedule referred to above, and para 8 of G.O. No. 849-88/G. Fl. 93-04-2 dated 13-8-04. He should therefore consolidate the District Land Revenue Estimates. Excepting "Revenue Survey" and "Inam Department", for which the Survey Commr. and the Inam Superintendent are responsible, the Rev. Commr is the head of the Department required to submit the Budgets under the other minor heads under 2 Land Revenue, and ^{he} will therefore consolidate the Dist. Budgets under these heads. The Budget Estimates of expenditure consist of the following

following principal divisions:-

- (1) Salaries and Establishments..
- (2) Allowances
- (3) Supplies and services and contingencies..

The 1st division requires only simple consolidation as the needful check is exercised by the Comptroller with reference to the scale sanctioned by Government. The Rev. Comr having been recognised as the controlling authority in regard to Land Revenue travelling allowances, ^{the} duty of exercising the necessary check over his division of the Budget devolves upon him. As for the third division, the Rev Comr cannot be expected to scrutinize the necessity or otherwise of the provisions required by the Dy. Comrs as ~~he~~ ^{he} is not now the controlling officer for this kind of expenditure, the contingent bills being still received, checked and countersigned in the Rev Branch of the Secretariat. It is however desirable to recognize him as the controlling officer for ~~Said Rev~~ ^{Land Rev} contingent expenditure also. The contingent bills now received from the Dy: Comrs, account for not only ~~Land R~~ ^{Land R} contingencies, ^{charges} ^{as can} which alone can be checked and countersigned by the Rev: Comr but also for those debitable to ^{newly introduced} ~~sayer~~ customs, ~~Miscellaneous~~ ^{Miscellaneous} &c. which are independent major heads in the Budget. It is against the provisions of the Civil Account Code to bring on one bill charges debitable to more than one major head. The Dy: Comrs will therefore submit in future separate bills for the contingencies debitable to the different major heads. The bill for the purely Land Rev contingent charge will in future be submitted to the Rev Comr for the necessary check and countersignature. The Rev Comr is thus enabled by this arrangement to exercise

exercise the necessary check over the provisions proposed by the Dy: Comrs for contingent expenditure, also. The other contingent bills may be submitted by the Dy: Comrs as heretofore to Government.

2. In the case of V assessed Taxes, VI & 7 Sayer Customs and VII Salt, there is no Head of Dept to consolidate the Dist Budgets under these heads and so ~~Govt~~ ^{the Consolidated} will ~~do it~~ ^{be} in the Branch of the Secretariat. c

3. The Dy: Comrs are requested to send their Budgets under VIII stamps and 9 LLL do-Mis- to the Superintendent of Stamps for compilation of the provincial figures.

4. The estimates under the heads XIIA and 14 District Magistrates ^{are} now consolidated by the Chief Court.

5. Under XVll A. Interest on arrears of revenue there are the following sub heads:-

Interest on Land Rev

do on Forest

do on Excise

do on Assessed Taxes

do on Salt

do on Pension contribution.

For the last the Comptroller is responsible. As the interest under the other heads is on arrears of revenue, the ~~respective~~ head of the Rev Dept may consolidate the estimates of interest along with those of the revenue proper and the Dist Estimates of interest may therefore go to ~~such~~ ^{the} Head of (Rev: Depts).

6. The District estimates under the XVlll 23(1) (2) Misc. & 3 (Famine relief) will be consolidated ~~by Government in the Branch of~~ the Secretariat concerned as there are no officers above

above the Dy: Comrs to whose control receipts
and expenditure under these heads are subject.

[Signature]
14.10.1854
Secretary.

[Signature]
13/10/11

To,

The Comptroller

- " Revenue Comr.
- " Registrar, Chief Court.
- " Excise Commissioner.
- " Conservator of Forests.
- " Superintendent of Stamps.
- " Dy: Comrs of Districts.
- " *The Survey and Settlement
Commissioner in Mysore*
- " *The Superintendent of Lands
in Mysore.*